



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

Valuation
Database
Letter
No. 5

No. DG (Val)Database/10/2016

19974

Dated: June 9, 2016

The Chief Collectors of Customs, North, Islamabad.
The Chief Collectors of Customs, South (Appraisal), Karachi.
The Chief Collectors of Customs, South (Enforcement), Karachi.
The Chief Collectors of Customs, Central, Lahore

The Collectors of Customs,

Model Customs Collectories, Appraisal (East/West)/Port Qasim /Preventive, Karachi/
(Appraisal / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad
/Hyderabad/Quetta / Peshawar/ Gawadar/ Gilgit-Baltistan.

Subject: **Under Invoicing in Assessed Value of Cotton Waste**

This Directorate General is conducting an exercise to develop database values for different items which are prone to under invoicing. During the scrutiny of previous one year data, it has been observed that Cotton Waste, (in bales & hosiery) HS Code 5202.9900, is being assessed at US\$0.25/Kg to US\$0.65/Kg in different Collectories.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations and found that appropriate Customs values for Cotton Waste are as under:

S. No.	Description	Origin	Customs Value US\$/ Kg (C & F)
1	Cotton Waste in Bales	All Origins	0.90
2	Cotton Waste Hosiery	All Origins	1.30

3. However, this is for reference/guidance only and final assessment may please be made after considering factors which have bearing on the customs value.

4. The clearance Collectories are requested to conduct in-house audits for such items and intimate this Directorate General where it is deemed necessary that a proper Valuation Ruling would be more appropriate or Collectory centric administrative measures are adequate to curb under invoicing of such commodities.

(Syed Tanvir Ahmad)
Director General

Copy to

1. PS to Chairman FBR, Islamabad
2. Member (Customs), FBR, Islamabad